

2015 Comparative Report Transmittal Training



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Auditor of Public Accounts

Overview

- **Comparative Report**
 - Timelines
 - Guidelines/Resources
 - Comparative Reporting vs GAAP
 - Transmittal Forms
 - Case Study
- **Other Local Government Items**

Timeline – APA Preparation

- **April – May**
 - Edit / Update the Local Government Survey
 - E-mail Survey to Local Government Contacts
- **June – August**
 - Update Transmittal Content
- **August – September**
 - Provide Transmittal Training
 - Post Transmittal Files and Guidelines on Internet

Timeline – Local Government

- **June 30, 2015**
 - Close of FY 2015
- **July - November**
 - Prepare financial statements
 - Local government audits and Complete Comparative Report data
- **November 30, 2015 – Code of Virginia deadline to submit completed Annual Financial Reports and Comparative Report transmittal to the APA**

Timeline – APA

- **December / January – APA staff perform desk review of Transmittals and Annual Financial Reports**
- **February 1 – Code of Virginia deadline to release Comparative Cost Report**
- **February / March – APA staff continue to follow up missing audit reports and transmittals; continue desk review process**
- **March / April – Comparative Report is finalized**

Uniform Financial Reporting Manual (UFRM)

updated version located on APA's website

- **Ch. 1 Introduction**
- **Ch. 2 Accounting and Reporting Requirements**
- **Ch. 3 Uniform System of Accounts**
- **Ch. 4 Comparative Report Transmittal Forms**
- **Ch. 5 Comparative Report (Exhibits)**
- **Ch. 6 Public Employee Retirement Systems
(2015 version currently being updated by VRS)**

Submit Packet to APA (by 11/30/15)

1. Annual Financial Report

- Include and General Government and Special Purpose Governments that prepare separate Financial Reports (School Boards, etc.)

2. Completed Comparative Report transmittal file

3. Auditor's Report on Agreed Upon Procedures on Comparative Report data

NOTE: Prefer electronic files. 10MB e-mail size limit

Auditor's Review of Comparative Report Data

UFRM – Section 4.15 – Auditor's Review

- *Review* transmittal forms and supporting work papers prepared by the locality

or

- *Prepare* transmittal forms and supporting work papers for the locality

AUP – Auditor's Responsibility



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The APA prepares the annual Comparative Report of Local Government Revenues and Expenditures and oversees local government audits. To assist local governments and their independent auditors, we publish various manuals. These materials may be accessed by clicking on the links to your left.



Local Government

- › State Disbursement Reports
- › Comparative Reports
- › Comparative Report Transmittal Files (2013)
- › Annual Guidelines, Manuals, and Other Procedural Documents
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- › APA Presentations
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Annual Guidelines, Manuals, and Other Procedural Documents

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State Transmittals for Cities, Counties and Towns in Virginia

Apply Filter	
City / County / Town	State Transmittals
<input type="text" value="Contains"/>	
City of Norton	Download
City of Petersburg	Download
City of Poquoson	Download
City of Portsmouth	Download
City of Radford	Download
City of Richmond	Download
City of Roanoke	Download
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Joint Activity Files FY2013

Overview

Apply Filter |

Joint Activity Category	Form Title	Download Form
-- Select Category --	Contains	
Libraries	Meherrin Regional Library	Download
Jails	Meherrin River Regional Jail	Download
Capital Project Form 310	Meherrin River Regional Jail 310	Download
Juvenile Detention or Group Home	Middle Peninsula Juvenile Detention Commission	Download
Jails	Middle Peninsula Regional Jail Authority	Download
Schools	Middle Peninsula Regional Special Education Program	Not Available
Community Service Board	Middle Peninsula-Northern Neck Community Service Board	Download
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Libraries	Montgomery-Floyd Regional Library	Download
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Local Government Comparative Reports

Apply Filter			
Fiscal Year	Report Category	File Format	Download Report
<input type="text" value="Equal To"/>	<input type="text" value="Amended Comparative Report of Local Government"/>		
2013	Amended Comparative Report of Local Government	XLS	Download
2013	Comparative Report (Modified Version for Printing)	XLS	Download
2013	Comparative Report of Local Government	XLS	Download
2013	Notes	Word	Download
2012	Comparative Report (Modified Version for Printing)	XLS	Download
2012	Comparative Report of Local Government	XLS	Download
2012	Notes	Word	Download
2011	Comparative Report (Modified Version for Printing)	XLS	Download
2011	Comparative Report of Local Government	XLS	Download
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(Please click on link to view data)

[State Disbursement Annual Reports](#)

State Disbursements to all localities as reported in the Commonwealth Accounting and Reporting System (CARS) for the past two fiscal years.

[Quarterly State Disbursement](#)

State Disbursement reports prepared for each quarter within the current fiscal year for localities that are required to report annually to the APA.

[Cardinal State Disbursements](#)

The Commonwealth has implemented a new financial accounting system, "Cardinal". As agencies transition to Cardinal, their state disbursements are reported on the Cardinal State Disbursement file rather than in the CARS reports.



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What's New

- 2014 Comparative Report
- Two Minutes with the Virginia Auditor of Public Accounts
- Local Government Reports
- APA: Beyond the World of Auditing
- Current Position Openings

Quicklinks

- VA General Assembly
- JLARC
- Department of Accounts

**eVA** Transparency
in ProcurementAPA Named A Top
Richmond Employer For
Second Consecutive Year

Agency Contacts

[Department
Directory](#)[State Employee
Directory](#)

Recent Reports

- ▶ Virginia Workers' Compensation Commission for the period July 1, 2011 through December 31, 2014
- ▶ Virginia State Bar for the year ended June 30, 2013
- ▶ University of Mary Washington for the year ended June 30, 2014
- ▶ Special Review of Procurement of Commission 2.0 at the State Corporation Commission - August 2015

Popular Reports

- ▶ Commonwealth of Virginia Single Audit Report for the Year Ended June 30, 2014
- ▶ Agencies of the Secretary of Transportation for the year ended June 30, 2014
- ▶ Agencies of the Secretary of Health and Human Resources - June 30, 2014



Commonwealth Data Point

Transparency at Work in Virginia



Google™ Custom Search

Search



State Spending



State Revenue



State Budget



State Purchase
Charge Cards



Agency
Checkbook



Debt Data



Demographics



Local
Government



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Local Government Data

Welcome to the Auditor of Public Accounts Local Government Data. Local Government Revenues and Expenditures presents data submitted by local governments. All Virginia counties, cities, towns with a population of 3,500 or more, and towns operating a separate school division are required to submit this data to the Auditor of Public Accounts annually. The data presented represents the local government operations for the general government and enterprise activities.

We also have incorporated a comparison tool, where the user can compare two localities across different years. To examine the data, please select from the dropdown box for locality name and fiscal year.

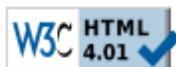
Expenditures: [City](#) | [County](#) | [Town](#)

Revenues : [City](#) | [County](#) | [Town](#)

[Local Government Comparison Analysis](#)

[Download the Comparative Cost Report of Local Government: 1988-2013](#)

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APA Communication

- E-mail for general info:
 - rachel.reamy@apa.virginia.gov
- E-mail to submit electronic reports and transmittal files:
 - LocalGovernment@apa.virginia.gov



Comparative Report of Local Government Revenues and Expenditures

- Code of Virginia 15.2-2510
- To present uniform financial data on Virginia counties, cities, and towns in understandable and useful manner
- Currently only reliable and consistent source of information about local governments

Comparative Reporting vs. Financial Statement Reporting

Reporting Structure:

- General Government
- Capital Projects
- Debt Service
- Enterprise



Comparative Reporting vs. Financial Statement Reporting

Enterprise Activities:

- Water
- Sewer
- Electricity
- Steam Plants
- Gas
- Airports
- Transportation
- Harbors
- Hospitals
- Nursing Homes
- Coliseums
- Communication

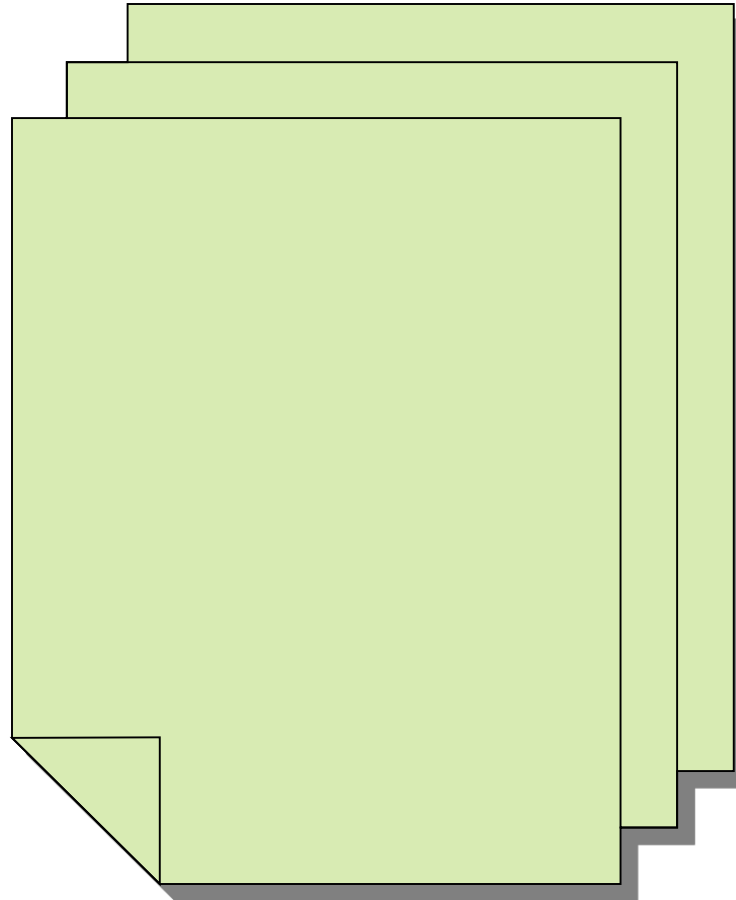
Comparative Reporting vs. Financial Statement Reporting

- **Debt Service & Capital Projects**
- **Internal Services**
- **Joint Activities**
- **Payments on Behalf of Local Govt**

Comparative Reporting vs. Financial Statement Reporting

- **Allocate Sheriff**
 - Salaries and Fringes
 - Other Expenditures
- **Streets and Roads**
 - Construction
 - Maintenance
- **Tax Relief**
- **Housing Prisoners - Reimbursement**

Transmittal Forms



Transmittal Forms

- **Form 050** - Financial Statement/
Transmittal Reconciliation
- **Form 100** - Functional Expenditures and
Sources of Revenue by Activity and
Element
- **Form 110** - Joint Activity
- **Form 120** - Joint Activity form for Schools

Transmittal Forms

- **Form 200** - Local Revenue
- **Form 300** - General Government Capital Projects
- **Form 310** - Joint Activity Capital Projects
- **Form 400** - Debt Service for General Government
- **Form 500**- Summary of Outstanding Debt
(added back for FY15)

Transmittal Forms

- **Form 600** - Enterprise Activity Provider
- **Form 610** - Enterprise Activity Contributor
- **Form 700** - General Government Summary Form

Finalizing Forms

- **Local Review Report**
- **Analysis Report**
- **Edit Check**
- **Verification Report**

Case Study

County of Duwright, Virginia

Comparative Report Transmittal Form Preparation



Comparative Report Exhibits

<u>EXHIBIT</u>	<u>CORRESPONDING TRANSMITTAL FORM</u>
A	General Government Summary (Form 700)
B	Local Revenue (Form 200)
B-1	Inter-Governmental Revenues (Form 700)
B-2	Other Local Taxes (Form 200)
C	Summary of Maintenance and Operation Expenditures (Form 100)
C-1	General Government Administration (Form 100)
C-2	Judicial Administration (Form 100)
C-3	Public Safety (Form 100)
C-4	Public Works (Form 100)

Comparative Report Exhibits

<u>EXHIBIT</u>	<u>CORRESPONDING TRANSMITTAL FORM</u>
C-5	Health and Welfare (Form 100)
C-6	Education (Form 100)
C-7	Parks and Recreation (Form 100)
C-8	Community Development (Form 100)
D	Capital Projects for General Government (Form 300)
E	Debt Service for General Government (Form 400)
F	Enterprise Activities (Form 600)
G	Summary of Outstanding Debt (added back for FY15)
H	Demographic and Tax Data (Non-Transmittal)

-
- E-mail direct to Audit Manager:
 - rachel.reamy@apa.virginia.gov
 - E-mail to submit electronic report files:
 - LocalGovernment@apa.virginia.gov
 - Auditor of Public Accounts Website
 - www.apa.virginia.gov

**Please feel free to email any questions or
comments to Rachel Reamy!**

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